

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual**  
**Comprehensive Services Fund**  
**For the Year Ended June 30, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Charges for services	\$ 186,300	\$ 186,300	\$ 160,347	\$ (25,953)
From the Commonwealth	3,519,200	6,286,900	3,465,205	(2,821,695)
Total revenues	3,705,500	6,473,200	3,625,552	(2,847,648)
<b>Expenditures</b>				
Health and welfare	5,862,400	9,040,200	6,095,381	2,944,819
Deficiency of revenues under expenditures	(2,156,900)	(2,567,000)	(2,469,829)	97,171
<b>Other financing sources</b>				
Transfers in	1,393,700	1,728,800	1,728,800	-
Transfers from component unit - School Board	823,500	898,500	898,500	-
Total other financing sources	2,217,200	2,627,300	2,627,300	-
Net change in fund balance	60,300	60,300	157,471	97,171
Fund balance (deficit), July 1, 2002	(60,265)	(60,265)	(60,265)	-
Fund balance, June 30, 2003	<u>\$ 35</u>	<u>\$ 35</u>	<u>\$ 97,206</u>	<u>\$ 97,171</u>

**Explanation of differences between actual amounts on the budgetary basis and GAAP basis.**

**Revenues**

Total revenues on the Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual	\$ 3,625,552
Transfers from the School Board component unit are revenues for financial reporting purposes.	898,500
Total revenues on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Non-major Governmental Funds.	<u>\$ 4,524,052</u>

**Other financing sources**

Total other financing sources on the Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual	\$ 2,627,300
Transfers from the School Board component unit are revenues for financial reporting purposes.	(898,500)
Total other financing sources on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Non-major Governmental Funds	<u>\$ 1,728,800</u>